

Exhibit S

Declaration of Stephen Miller with Exhibits

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF TENNESSEE
AT KNOXVILLE

STATE OF TENNESSEE,)
<i>ex rel.</i> JONATHAN SKRMETTI,)
ATTORNEY GENERAL and REPORTER,)
)
<i>and</i>)
)
COMMONWEALTH OF KENTUCKY,)
<i>ex rel.</i> DANIEL CAMERON,)
ATTORNEY GENERAL)
)
Plaintiffs,)
)
vs.)
)
IDEAL HORIZON BENEFITS, LLC d/b/a)
SOLAR TITAN USA, et al.)
)
Defendants.)

**DECLARATION OF STEPHEN MILLER, EMPLOYEE AND REPRESENTATIVE
OF WARREN RURAL ELECTRIC COOPERATIVE CORPORATION**

I, Stephen Miller, hereby state that I have personal knowledge of the facts set forth below, and the facts contained herein are true to the best of my recollection, except for those facts which are alleged to be upon information and belief, and as to those allegations, I hereby certify I believe the same to be true. If called as a witness, I would competently testify as follows:

1. I am a United States citizen and am over 18 years of age. I reside in Edmonson County, Kentucky.
2. I am an electrical engineer currently serving as Manager of Operational Services with Warren Rural Electric Cooperative Corporation (WRECC) and have served with WRECC for more than five years. WRECC is a non-profit electric cooperative servicing South

Central Kentucky; including Warren County and the greater Bowling Green area.¹

WRECC is a member-owned cooperative corporation.

3. As part of my duties as an electrical engineer with WRECC, I regularly oversee issues relating to the inspection and permitting of solar power systems purchased by WRECC members. WRECC has regularly encountered issues related to solar power systems sold to WRECC members by Ideal Horizon Benefits, LLC d/b/a Solar Titan USA ("Solar Titan"). As set forth in this declaration, these issues include Solar Titan interconnecting to the utility grid without proper approval and providing inaccurate information to WRECC members.
4. When a solar power system is energized and connected to the electric utility grid, it is referred to as being "interconnected." Before a solar power system can be interconnected to the electric utility grid, it must go through an application and engineering review process and obtain a permit and an electrical inspection by a Kentucky state licensed electrical inspector. The requirement to obtain a permit and pass an electrical inspection is mandated by Kentucky state law. Once a system has obtained the permit and passed the required inspection, it must pass a commissioning test by WRECC.
5. When a solar power system completes the aforementioned process, it is approved for interconnection with the electric utility grid.
6. The process involved in obtaining approval for interconnection with the electric utility grid ensures that solar power systems are safely installed and do not pose a danger to occupants of the property where the system is installed or the public. It also provides notice to the electric utility company that the system is interconnected with the electric utility grid. This

¹ The area within the city limits of Bowling Green is served by Bowling Green Municipal Utilities (BGMU).

adds a layer of safety for the electric utility line workers and other personnel who service the electric utility grid.

7. If a solar power system is interconnected to the electric grid before going through the proper procedures to pass inspection and commissioning, there is an increased risk of injury and/or death to property occupants, electric utility line workers, and other personnel who service the electric grid.
8. There have been incidents where WRECC has identified a solar power system that Solar Titan interconnected to the electric utility grid before going through the proper channels to receive approval to interconnect to the electric utility grid. As discussed above, this created an increased level of risk to property occupants and utility workers. It is unacceptable for Solar Titan to operate in this manner, especially when it has been put on notice multiple times of the need to follow proper procedures before interconnecting to the electrical grid.
9. "Net metering" refers to when a utility customer with a solar power system is able to receive a credit from the utility company for excess electricity generated by the system. In approximately September 2021, WRECC identified the Solar Titan advertisement included in the email chain attached as **Attachment A** advertising that "net-metering rates" equal to "1-for-1 credit compensation" were available in Bowling Green, which was (and still is) completely untrue.
10. On September 17, 2021, I emailed Sarah Kirkland from Solar Titan to inform her that the misleading advertisement needed to be removed and address other concerns that I had previously brought to Solar Titan's attention but had still not been remedied. This email was a follow-up to correspondence between Ms. Kirkland and me that began on May 10, 2021. In my May 10, 2021 email, I relayed issues that WRECC and its members had been

experiencing with Solar Titan, including faulty installations and misrepresentations made to customers. Despite Ms. Kirkland's assurances, these issues were never addressed, and I never received a response to my September 17, 2021 email.

11. **Attachment A** includes a true and correct copy of the email correspondence discussed above between myself and Sarah Kirkland of Solar Titan. My emails were sent from my official WRECC email account, and Ms. Kirkland's emails came from the email address that she had previously provided for me to communicate with her. I was a party to these email conversations, and do hereby affirm that they are true and correct copies of what they purport to be. Likewise, the advertisement included in my September 17, 2021 email to Ms. Kirkland is a true and correct copy of an advertisement WRECC observed on social media and saved for the purpose of bringing to Solar Titan's attention. WRECC provided the documents in **Attachment A** to the Kentucky Attorney General's Office in response to a request from the Attorney General's Office.

<continued on next page>

12. **Attachment B** includes another Solar Titan advertisement that WRECC identified and provided to the Kentucky Attorney General's Office in response to a request from the Attorney General's Office. WRECC found this advertisement misleading because its claim that Solar Titan's battery system would enable a home to "be powered by 100% renewable energy day and night" appeared false based on WRECC's experiences with the solar power systems installed by Solar Titan. In WRECC's experience, the solar power systems sold by Solar Titan do not produce the energy savings promised and certainly do not eliminate a user's need for electricity supplied by traditional sources.

I declare under penalty of perjury and pursuant to 28 U.S.C. § 1746 that the foregoing is true and correct to the best of my recollection. Executed this, the 23rd day of January, 2023, in Bowling Green, KY (city/state).



Stephen Miller, employee and representative
of Warren Rural Electric Cooperative
Corporation

STATE OF Kentucky)

COUNTY OF Warren)

Subscribed, sworn to and acknowledged before me by Stephen Miller
(name), Employee/Representative (title), on behalf of Warren Rural Electric Cooperative
January 23, 2023 Corporation

My Commission expires: 9/20/24

Signature: Vickie L. Wood - KYNP 13327
Print Name: Vickie L. Wood
Title: Notary Public

ATTACHMENT A

From: Miller, Stephen
Sent: Friday, September 17, 2021 2:11 PM
To: 'Sarah Kirkland' <sarah@solartitanusa.com>
Cc: Stewart, Ian <istewart@wrecc.com>; Forshee, Larry <lforshee@wrecc.com>; Lindsey, Andrew <alindsey@wrecc.com>; Rich, Jenny <jrich@wrecc.com>
Subject: RE: Feedback

Sarah,

We are continuing to receive feedback from members with new Solar Titan solar systems regarding system performance. It is the same feedback provided earlier in this email thread and includes members who are expecting net metering credits/payments from their interconnection with Warren RECC. The most recent feedback is from a lady within our Northern Service Territory. Below I have summarized the interaction:

1. Member doesn't see savings she expects from her newly installed solar system. She expects electric bill to be no more than \$50 per month.
2. Member contacts Solar Titan and is told that her system has generated more than enough to offset her bill and that it is likely a metering issue with the utility.
3. Warren RECC reviews system characteristics and provides feedback to member regarding potential savings. Savings projected by Warren RECC is not consistent with what member was told by Solar Titan.
4. Member requests meeting with Solar Titan and Warren RECC. This meeting was scheduled for Monday 9/20.
5. Warren RECC receives another call from member that states she had talked to Solar Titan and they requested a picture of electric meter. After review of the meter, Solar Titan confirmed it was a Warren RECC issue because a bi-directional meter had not been installed.

In your message below you asserted that you all do not authorize any reps to sell with net metering. We continually see this type of feedback with systems installed by Solar Titan. I have also attached a recent image of a Solar Titan social media promotion that indicates net-metering is available in Bowling Green.

This needs to be resolved immediately both with the Member noted above and other existing and future projects. This continual feedback indicates to us that the members either have not been adequately informed or are being intentionally misled by Solar Titan. This is simply not acceptable and must be corrected to ensure these folks adequately understand the system and a fair assessment of the potential benefits of the system.

I look forward to feedback on how your team will correct these concerns moving forward.

10:45



Solar Titan USA's Post



Solar Titan USA

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Kentucky Solar UPDATE For 2021!

Kentucky's ***strong*** net-metering rates (1-for-1 credit compensation) are still available for most of the state, including Bowling Green, Corbin, Williamsburg, Barbourville, and surrounding areas!

Under these current net-metering rates, solar-owners can offset their utility bills by 50-90%

The 26% Solar Investment Tax Credit has been EXTENDED into 2021 due to the recent economic relief bill

This tax credit allows you to save 26% of your ***total*** installation cost!

See if your home pre-qualifies instantly and find out how much you could save by making the switch to solar:

<http://bit.ly/PreQualifyMeNow-2021>

Write a comment...



Thanks,

-Stephen

Stephen W. Miller
Electrical Engineer
Energy Services
951 Fairview Avenue
Bowling Green, KY 42101
270-467-2923
smiller@wrecc.com



From: Sarah Kirkland <sarah@solar titanusa.com>
Sent: Thursday, May 20, 2021 9:59 AM
To: Miller, Stephen <smiller@wrecc.com>
Cc: Stewart, Ian <istewart@wrecc.com>; Forshee, Larry <lforshee@wrecc.com>; Lindsey, Andrew <alindsey@wrecc.com>
Subject: Re: Feedback

I will send out a reminder now. We absolutely do not authorize any of our reps to sell with net metering! This is why we are clear that a battery is best with a solar system. Thank you for the email. Also, we tell customers that meters are changed IF the utility company needs to change the meter, sometimes older meter get updated with this process, that's what that is referring to NOT net metering. Again, thank you and I will send out a reminder right now!

Sarah Kirkland

Solar Titan USA
11205 Outlet Drive
Knoxville, Tennessee 37932

Office: (865)-392-1036



On May 20, 2021, at 9:54 AM, Miller, Stephen <smiller@wrecc.com> wrote:

Sarah,

I wanted to confirm receipt of my previous email. We are also getting feedback from members who say they have been told that Warren RECC will be "changing the meter" and they will receive credit for all energy that flows to the grid. Please remind your sales team that Warren RECC does not offer net-metering. Any energy that flows to the grid is not available for purchase by Warren RECC. The member does have the option to participate in TVAs DPP program and request a Power Purchase Agreement. If approved, any energy that flows back to the grid will be purchased by TVA at avoided cost. This varies but is typically around the \$0.02 per kWh range. This is the same information we've already shared with the Solar Titan team but isn't consistent with the feedback we are getting from our members. Please remind the sales team to ensure potential savings from the system is accurately reflected.

-Stephen

Stephen W. Miller
Electrical Engineer
Energy Services
951 Fairview Avenue
Bowling Green, KY 42101
270-467-2923
smiller@wrecc.com

<image001.png>

From: Miller

Sent: Monday, May 10, 2021 2:54 PM

To: sarah@solartitanusa.com

Cc: Stewart, Ian <istewart@wrecc.com>; Forshee, Larry <lforshee@wrecc.com>; Lindsey, Andrew <alindsey@wrecc.com>

Subject: [Forwarded from Intradyn] [Thu May 13 18:30:07 2021] Feedback

Sarah,

We want to share some feedback and express concerns with current installations in an effort to improve future interconnections and ensure our members are well informed regarding the system functionality and the potential savings associated with these systems.

1. Interconnection Process

- a. Warren RECC requires a pre-construction meeting before system approval to ensure construction plans align with Warren RECC requirements.
- b. Warren RECC agreed to conduct this meeting on the day of install to eliminate additional travel for Solar Titan.
- c. These have not been successful (Several have not been scheduled; we get the date but no time; the contractor is surprised to see us; they show up on a different day; and/or they are late, and we are waiting).
- d. This process must improve, or we will require the pre-construction site visit before initial system approval.

2. Commissioning Test

- a. Warren RECC requires a commissioning test to ensure safe and reliable interconnection to the grid.
- b. These typically require 30-45 minutes on site.
- c. These have averaged 3-6 hours with Solar Titan installs.

- d. In most cases, the contractor is not aware of remaining work to be completed or the interconnection requirements to complete the install; does not have what they need; and/or struggles to get the system energized safely.
- e. We have witnessed contractors wiring panels incorrectly resulting in a short circuit between a hot and neutral conductor.
- f. Contractors seem to be rushed and frustrated during these times.
- g. It does not appear they have the same information and/or their work is not coordinated with whomever started the install.
- h. The contractors are almost always late or show up on an entirely different day.
- i. This process must improve, or we will require additional time billed by the hour for anything over the first hour that we are on site.

3. Member Communication

a. System Energization

- i. We have received multiple calls from members that state they were told that they were waiting on us to energize the system.
- ii. Our understanding is that Solar Titan requires a visit from a Kentucky electrician after install before scheduling an inspection with the Kentucky Electrical Inspector. After the electrical inspection, Solar Titan then schedules their crew to meet with us on site to conduct the commissioning test. It seems that it takes a lengthy amount of time to get all the parties scheduled.
- iii. We have made it a priority to be there when requested and not add time to the energization of the member's system.
- iv. We would appreciate it if you all would adequately communicate the process and ensure the members are well informed about timelines.
- v. We have been told that this is being communicated, but the calls and feedback we receive from the members does not reflect this.

b. System Performance

- i. Multiple members have indicated they were told they would receive savings on their monthly bill that seems to exceed the max performance of the system.
- ii. For example, one member believed that they would only have a customer charge on their bill from Warren RECC.
- iii. One member indicated that their system would back up their entire home during an outage, but the backup panel only contains a few circuits.
- iv. We have been very upfront with these members and have provided additional information as requested.
- v. These conversations indicate to us that the members either have not been adequately informed or have been misled. Either way, it must be corrected to ensure these folks adequately understand the system and understand a fair assessment of the potential benefits of the system.

I apologize for the frankness of the feedback but feel it is necessary to improve this process and ensure our members have the information they need to make well informed decisions.

-Stephen

Stephen W. Miller
Electrical Engineer
Energy Services
951 Fairview Avenue
Bowling Green, KY 42101
270-467-2923
smiller@wrecc.com

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Notice: The information contained in this electronic mail transmission, including attachments, is privileged, confidential, and intended only for the use of the individual(s) or entity named above. If you have received this communication in error please delete it from your system without copying or forwarding it and notify the sender of the error by reply e-mail or by calling Warren Rural Electric Cooperative Corporation (WRECC) (270) 842-6541, so that our records can be corrected. WRECC accepts no liability for any damage caused by this e-mail. Each recipient should check this e-mail and any attachments for the presence of malicious content, such as viruses, worms, and trojans.

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ATTACHMENT B



Solar Titan USA

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Solar Titan USA is now offering solar storage batteries with our solar panel systems.

Our new battery system will allow you to store energy for later use, even when the sun isn't shining! This means that your home will be powered by 100% renewable energy day and night. Now you can power your home without any fossil fuels or dangerous gases from traditional electricity sources.

Solar Storage Battery Included (\$20,000 Value) with System Purchase We've extended this offer into 2022 while supplies last.

The 26% Solar Investment Tax Credit has been EXTENDED into 2022 due to the recent economic relief bill

Want to learn more about our new solar program?

Click here to see if you qualify and learn more:



<https://bit.ly/PreQualifyMeNow-KY>



<https://bit.ly/PreQualifyMeNow-KY>



